

January 15, 2008

The Honorable Robert Theberge, Chairman  
New Hampshire House of Representatives  
Municipal and County Government  
Legislative Office Building, Room 301  
Concord, New Hampshire 03301

**Re: HB 1442 - relative to the taxation of farm buildings and land under farm buildings.**

Dear Chairman Theberge and Members of the Committee:

The Division of Forests and Lands, Department of Resources and Economic Development offers our support for HB 1442. Our farms and forests blend together to create the state's working landscape. However, this landscape is slowly being whittled away, and with it, the character of the state and the many economic benefits attributable to open space land.

The proposed legislation includes under the definition of "Qualifying farm structures" farm structures that are used exclusively to: (e) Store farm equipment which is actively used to maintain the farm. While we fully support what this legislation would accomplish for farms, we would urge you to add to the list of qualifying structures those used to **(f) store forestry equipment which is used to maintain, manage or harvest the owner's forestland (whether farm or not)**. Our intent, as with farming, is not to create a disincentive through taxation to maintenance and investment in structures that directly support stewardship of open space land.

We would point out that while forestry is not specifically included here as farming, under RSA 21:34-a Farm, Agriculture, Farming. – II. The words "agriculture" and "farming" mean all operations of a farm, including: (b) Any practice on the farm incident to, or in conjunction with such farming operations, including, but not necessarily restricted to: (4) Forestry or lumbering operations.

We commend the many that have worked on this issue over the last year and offer any assistance we can give to support our working landscape through this legislation.

Respectfully,

Philip A. Bryce  
Director

cc: George M. Bald, Commissioner, DRED